

IN THE CLAIMS:

Kindly cancel claims 1-4 without prejudice or admission and add new claims 5-6 as shown in the following listing of claims, which replaces all previous versions and listing of claims in this application.

1.-4. (canceled)

5. (new) A method of manufacturing a calorimeter, comprising the steps of:

providing a substrate having a tri-layer structure comprised of an etching layer, an etching stop layer, and a support substrate;

etching the etching layer to form a hollow portion in a surface of the etching layer;

depositing a sacrificial layer in the hollow portion of the etching layer;

flattening the surface of the etching layer;

forming an insulating film on the flattened surface of the etching layer;

etching the insulating film;

forming an absorber over the insulating film for absorbing radiation energy and converting the radiation energy into thermal energy;

forming a resistor between the absorber and the insulating film for converting thermal energy into an electrical signal; and

etching the sacrificial film and the etching layer to form a membrane for controlling a thermal discharge from the resistor.

6. (new) A method according to claim 5; wherein the step of etching the sacrificial film and the etching layer comprises removing a portion of the etching layer directly below the hollow portion completely to the etching stop layer.